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NASA Procedural Requirements

COMPLIANCE IS MANDATORY**NPR 9250.1C**Effective Date: October 29,
2015Expiration Date: October 29,
2020[Printable Format \(PDF\)](#)

Request Notification of Change (NASA Only)

Subject: Property, Plant, and Equipment and Operating Materials and Supplies**Responsible Office: Office of the Chief Financial Officer**[| TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [Chapter5](#) | [Chapter6](#) | [Chapter7](#) | [Chapter8](#) |
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Preface

P.1 Purpose

This NASA Procedural Requirements (NPR) document provides the financial management requirements for the identification, valuation, recognition, and reporting of capitalized Property, Plant, and Equipment (PP&E) and Operating Materials and Supplies (OM&S).

P.2 Applicability

- a. This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to Jet Propulsion Laboratory, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.
- b. The unique Work Breakdown Structure (WBS) requirements in this NPR, which includes the Capitalization Determination Form (CDF), NF 1739, is not applicable to contracts awarded prior to October 1, 2007; however, the requirement is applicable to new work negotiated per contract modification after October 1, 2007, unless a written waiver is received from NASA-Agency, Director of Financial Management.
- c. In this directive, all mandatory actions (i.e., requirements) are denoted by statements containing the term "shall." The terms: "may" or "can" denote discretionary privilege or permission, "should" denotes a good practice and is recommended, but not required, "will" denotes expected outcome, and "are/is" denotes descriptive material.

P.3 Authority

- a. Chief Financial Officers (CFO) Act of 1990, Pub. L. No. 101-576, 104 Stat. 2838 (1990).
- b. Government Management Reform Act (GMRA) of 1994, Pub. L. No. 103-356, § 403, 108 Stat. 3410 (1994).
- c. Federal Financial Management Improvement Act (FFMIA) of 1996, Pub. L. No. 104-208, §801, 110 Stat. 3009-314, 3009-389 (1996).
- d. 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher education and Other Non-profit Organizations, 2 CFR Part 215.
- e. 2 CFR Part 1800, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (NASA adoption of 2 CFR Part 200).
- f. 14 CFR Part 1274, Cooperative Agreements with Commercial Firms.
- g. Federal Property Management Regulations (FPMR), 41 C.F.R. ch. 101.

- h. Federal Acquisition Regulations (FAR), 48 C.F.R. Chapter1.
- i. OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget, Section 33 and Appendix B.
- j. OMB Circular No. A-110, Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.
- k. OMB Circular No. A-123, Management's Responsibility for Internal Control.
- l. OMB Circular No. A-127, Financial Management Systems.
- m. OMB Circular No. A-136, Financial Reporting Requirements.
- n. Statement of Federal Financial Accounting Standards (SFFAS) No. 3, Accounting for Inventory and Related Property.
- o. SFFAS No. 6, Accounting for Property, Plant, and Equipment (as amended by SFFAS Numbers 14, 16, and 23).
- p. SFFAS No. 8, Supplementary Stewardship Reporting (as amended by SFFAS Numbers 16 and 23).
- q. SFFAS No. 10, Accounting for Internal Use Software.
- r. SFFAS No. 29, Heritage Assets and Stewardship Land.
- s. SFFAS No. 35, Estimating the Historical Cost of General Property, Plant, and Equipment.
- t. SFFAS No. 42, Deferred Maintenance and Repairs: Amending Statements of Federal Financial Accounting Standards 6, 14, 29 and 32.
- u. SFFAS No. 44, Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use.
- v. Federal Accounting Standards Advisory Board (FASAB), Federal Financial Accounting Technical Release 7, "Clarification of Standards Relating to the National Aeronautics and Space Administration's Space Exploration Equipment."
- w. Accounting Standards Codification (ASC) 730, Research and Development.
- x. NASA Policy Directive (NPD) 9010.2, Financial Management.
- y. NPD 9250.1, Capital Asset Identification and Treatment.

P.4 Applicable Documents and Forms

- a. NASA FAR Supplement (NFS), 48 C.F.R. pts. 1801-1852.
- b. NPD 9501.1, NASA Contractor Financial Management Reporting System.
- c. NPR 1441.1, NASA Records Retention Schedules.
- d. NPR 4200.1, NASA Equipment Management Procedural Requirements.
- e. NPR 4300.1, NASA Personal Property Disposal Procedural Requirements
- f. NPR 7120.5, NASA Space Flight Program and Project Management Requirements.
- g. NPR 7120.7, NASA Information Technology and Institutional Infrastructure Program and Project Management Requirements.
- h. NPR 7120.8, NASA Research and Technology Program and Project Management Requirements.
- i. NPR 8510.1, NASA Cultural Resources Management.
- j. NPR 8800.15, Real Estate Management Program.
- k. NPR 9010.2, The Continuous Monitoring Program and Financial Management Operating Procedures.
- l. NPR 9060.1, Cost Accruals.
- m. NPR 9090.1, Reimbursable Agreements.
- n. NPR 9260.1, Liabilities.
- o. NPR 9501.2, NASA Contractor Financial Management Reporting.
- p. NASA Grant and Cooperative Agreement Manual.

P.5 Measurement/Verification

Quality control reviews and analysis of financial and budgetary reports and data submitted through the continuous monitoring program will be used to measure compliance with this NPR.

P.6 Cancellation

NPR 9250.1, Property, Plant, and Equipment and Operating Materials and Supplies, dated January 6, 2011.

NID 9250.1, Property, Plant, and Equipment and Operating Materials and Supplies, dated October 1, 2014.

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